

Taxation statistics 2009–10

Table 5: Cost of compliance

BAS submitted quarterly by market segment and role indicators - average time to complete form, 2006–07 to 2009–10 income years¹

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* The statistics reported in this table do not necessarily align exactly with statistics in the Cost of compliance chapter tables, due to system issues.

* In order to meet privacy regulations, the following measures have been applied.

(a) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'Source of cost of compliance statistics' section in the 'Cost of compliance' chapter of *Taxation statistics 2009–10*. The statistics for the earlier income years are as at 31 October of each year, for example 2008–09 income year, 2009 returns processed by 31 October 2010.

2 Extreme outlier values of time taken to complete forms have been removed.

3 This value is calculated from the total number of clients who completed the time-box after extreme outlier values have been removed.

4 The tax related roles are GST, income tax withholding, income tax instalment and FBT instalment.

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BAS submitted quarterly by market segment and role indicators - average time to complete form, 2009–10 income year¹

2009-10		Segment					
Combinations of roles ⁴		Not for profit or Government	Micro	Small and Medium	Large	Individual non-business	Total
No GST, income tax withholding, income tax instalment, FBT instalment	No. of taxpayers	n.a.	27	158	17	n.a.	202
	Total hours ²	n.a.	29.3	410.7	13.8	n.a.	453.8
	Average hours ³	n.a.	1.1	2.6	0.8	n.a.	2.2
GST only	No. of taxpayers	42,112	973,602	24,156	1,401	5,620	1,046,891
	Total hours ²	67,273.1	2,258,304.7	42,262.4	1,843.9	8,043.4	2,377,727.6
	Average hours ³	1.6	2.3	1.7	1.3	1.4	2.3
Income tax withholding only	No. of taxpayers	9,075	24,804	3,851	332	454	38,516
	Total hours ²	6,209.9	20,764.0	3,451.8	195.0	270.6	30,891.3
	Average hours ³	0.7	0.8	0.9	0.6	0.6	0.8
Income tax instalment only	No. of taxpayers	88	127,364	6,664	1,004	13,363	148,483
	Total hours ²	121.6	136,647.2	8,176.0	1,771.7	11,099.2	157,815.6
	Average hours ³	1.4	1.1	1.2	1.8	0.8	1.1
GST & income tax withholding	No. of taxpayers	38,051	397,769	45,378	678	368	482,244
	Total hours ²	77,370.7	1,211,894.6	115,419.8	1,052.8	828.4	1,406,566.4
	Average hours ³	2.0	3.0	2.5	1.6	2.3	2.9
GST & income tax instalment	No. of taxpayers	561	279,157	5,322	231	2,021	287,292
	Total hours ²	996.5	689,781.8	11,013.1	331.4	4,113.2	706,235.8
	Average hours ³	1.8	2.5	2.1	1.4	2.0	2.5
GST & FBT instalment	No. of taxpayers	1,004	535	1,447	285	n.a.	3,271
	Total hours ²	4,199.3	1,225.8	4,010.6	710.1	n.a.	10,145.8
	Average hours ³	4.2	2.3	2.8	2.5	n.a.	3.1
Income tax withholding & income tax instalment	No. of taxpayers	14	5,156	687	11	40	5,908
	Total hours ²	15.8	5,452.4	1,111.9	10.2	32.1	6,622.3
	Average hours ³	1.1	1.1	1.6	0.9	0.8	1.1

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Table 5: Cost of compliance

BAS submitted quarterly by market segment and role indicators - average time to complete form, 2009–10 income year¹

2009-10		Segment					
Combinations of roles ⁴		Not for profit or Government	Micro	Small and Medium	Large	Individual non-business	Total
Income tax withholding & FBT instalment	No. of taxpayers	58	112	826	219	n.a.	1,215
	Total hours ²	33.2	102.3	778.9	300.2	n.a.	1,214.5
	Average hours ³	0.6	0.9	0.9	1.4	n.a.	1.0
GST, income tax withholding & income tax instalment	No. of taxpayers	309	149,335	23,414	152	219	173,429
	Total hours ²	714.7	458,047.5	64,887.4	264.9	525.4	524,439.8
	Average hours ³	2.3	3.1	2.8	1.7	2.4	3.0
GST, income tax withholding & FBT instalment	No. of taxpayers	3,107	4,081	6,948	408	n.a.	14,544
	Total hours ²	8,495.3	9,480.1	17,445.9	617.7	n.a.	36,038.9
	Average hours ³	2.7	2.3	2.5	1.5	n.a.	2.5
GST, income tax instalment & FBT instalment	No. of taxpayers	7	261	690	48	n.a.	1,006
	Total hours ²	17.3	646.6	2,156.6	98.8	n.a.	2,919.3
	Average hours ³	2.5	2.5	3.1	2.1	n.a.	2.9
GST, income tax withholding, income tax instalment, FBT instalment	No. of taxpayers	80	3,193	6,661	174	n.a.	10,108
	Total hours ²	199.9	7,987.8	18,466.6	390.1	n.a.	27,044.3
	Average hours ³	2.5	2.5	2.8	2.2	n.a.	2.7
Income tax instalment & FBT instalment	No. of taxpayers	4	25	88	55	n.a.	172
	Total hours ²	4.3	10.0	88.1	66.1	n.a.	168.4
	Average hours ³	1.1	0.4	1.0	1.2	n.a.	1.0
FBT instalment only	No. of taxpayers	129	179	942	1,513	n.a.	2,763
	Total hours ²	84.6	79.1	785.6	1,477.2	n.a.	2,426.6
	Average hours ³	0.7	0.4	0.8	1.0	n.a.	0.9
none	No. of taxpayers	8,943	376,793	18,692	4,417	24,210	433,055
	Total hours ²	3,095.2	136,932.8	8,313.0	2,417.7	8,276.5	159,035.2
	Average hours ³	0.3	0.4	0.4	0.5	0.3	0.4
Total		103,542	2,342,393	145,924	10,945	46,295	2,649,099
		168,831.2	4,937,385.8	298,778.3	11,561.3	33,188.9	5,449,745.5
		1.6	2.1	2.0	1.1	0.7	2.1

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Table 5: Cost of compliance

BAS submitted quarterly by market segment and role indicators - average time to complete form, 2008–09 income year¹

2008-09		Segment					
Combinations of roles ⁴		Not for profit or Government	Micro	Small and Medium	Large	Individual non-business	Total
No GST, income tax withholding, income tax instalment, FBT instalment	No. of taxpayers	4	28	131	22	n.a.	185
	Total hours ²	2.4	34.9	276.0	18.6	n.a.	331.9
	Average hours ³	0.6	1.2	2.1	0.8	n.a.	1.8
GST only	No. of taxpayers	42,797	939,664	22,944	1,546	17,918	1,024,869
	Total hours ²	67,037.4	2,184,490.3	39,766.7	2,041.2	29,202.2	2,322,537.9
	Average hours ³	1.6	2.3	1.7	1.3	1.6	2.3
Income tax withholding only	No. of taxpayers	9,070	23,775	3,643	373	951	37,812
	Total hours ²	5,643.6	20,820.6	3,029.5	233.2	660.7	30,387.6
	Average hours ³	0.6	0.9	0.8	0.6	0.7	0.8
Income tax instalment only	No. of taxpayers	96	127,677	6,239	1,043	16,404	151,459
	Total hours ²	103.9	145,034.0	7,453.7	1,951.5	14,234.3	168,777.4
	Average hours ³	1.1	1.1	1.2	1.9	0.9	1.1
GST & income tax withholding	No. of taxpayers	38,529	392,788	44,792	728	1,359	478,196
	Total hours ²	76,222.9	1,188,437.4	115,687.7	1,265.8	3,731.8	1,385,345.6
	Average hours ³	2.0	3.0	2.6	1.7	2.7	2.9
GST & income tax instalment	No. of taxpayers	407	242,334	4,911	210	5,757	253,619
	Total hours ²	805.6	601,268.5	10,502.6	315.8	11,776.8	624,669.2
	Average hours ³	2.0	2.5	2.1	1.5	2.0	2.5
GST & FBT instalment	No. of taxpayers	885	661	1,188	254	n.a.	2,988
	Total hours ²	3,689.0	1,243.7	3,487.4	596.1	n.a.	9,016.2
	Average hours ³	4.2	1.9	2.9	2.3	n.a.	3.0
Income tax withholding & income tax instalment	No. of taxpayers	9	4,539	598	16	72	5,234
	Total hours ²	9.8	5,183.9	970.7	19.2	41.0	6,224.5
	Average hours ³	1.1	1.1	1.6	1.2	0.6	1.2

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BAS submitted quarterly by market segment and role indicators - average time to complete form, 2008–09 income year¹

2008-09		Segment					
Combinations of roles ⁴		Not for profit or Government	Micro	Small and Medium	Large	Individual non-business	Total
Income tax withholding & FBT instalment	No. of taxpayers	48	105	684	171	n.a.	1,008
	Total hours ²	37.8	100.2	601.2	300.4	n.a.	1,039.6
	Average hours ³	0.8	1.0	0.9	1.8	n.a.	1.0
GST, income tax withholding & income tax instalment	No. of taxpayers	311	129,655	22,134	211	729	153,040
	Total hours ²	564.3	399,154.7	61,670.4	296.2	2,052.0	463,737.6
	Average hours ³	1.8	3.1	2.8	1.4	2.8	3.0
GST, income tax withholding & FBT instalment	No. of taxpayers	2,983	4,320	6,623	392	n.a.	14,318
	Total hours ²	8,314.7	10,392.9	17,072.7	695.3	n.a.	36,475.5
	Average hours ³	2.8	2.4	2.6	1.8	n.a.	2.5
GST, income tax instalment & FBT instalment	No. of taxpayers	5	283	602	48	n.a.	938
	Total hours ²	15.3	756.8	1,932.5	76.6	n.a.	2,781.1
	Average hours ³	3.1	2.7	3.2	1.6	n.a.	3.0
GST, income tax withholding, income tax instalment, FBT instalment	No. of taxpayers	72	3,062	6,505	243	n.a.	9,882
	Total hours ²	145.8	7,905.7	18,190.9	473.9	n.a.	26,716.2
	Average hours ³	2.0	2.6	2.8	2.0	n.a.	2.7
Income tax instalment & FBT instalment	No. of taxpayers		37	70	72	n.a.	179
	Total hours ²		29.8	86.7	97.7	n.a.	214.1
	Average hours ³		0.8	1.2	1.4	n.a.	1.2
FBT instalment only	No. of taxpayers	138	174	812	1,451	n.a.	2,575
	Total hours ²	272.1	87.1	549.4	1,507.3	n.a.	2,415.9
	Average hours ³	2.0	0.5	0.7	1.0	n.a.	0.9
none	No. of taxpayers	8,454	350,456	17,613	3,900	32,660	413,083
	Total hours ²	3,123.1	129,474.7	8,077.4	1,987.8	11,060.7	153,723.7
	Average hours ³	0.4	0.4	0.5	0.5	0.3	0.4
Total	No. of taxpayers	103,808	2,219,558	139,489	10,680	75,850	2,549,385
	Total hours²	165,987.6	4,694,415.3	289,355.5	11,876.3	72,759.3	5,234,394.0
	Average hours³	1.6	2.1	2.1	1.1	1.0	2.1

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Table 5: Cost of compliance

BAS submitted quarterly by market segment and role indicators - average time to complete form, 2007–08 income year¹

2007-08		Segment					
Combinations of roles ⁴		Not for profit or Government	Micro	Small and Medium	Large	Individual non-business	Total
No GST, income tax withholding, income tax instalment, FBT instalment	No. of taxpayers	4	41	144	24	n.a.	213
	Total hours ²	5.0	37.9	322.3	20.4	n.a.	385.7
	Average hours ³	1.3	0.9	2.2	0.9	n.a.	1.8
GST only	No. of taxpayers	43,139	910,698	21,755	1,547	33,968	1,011,107
	Total hours ²	66,273.2	2,138,053.1	39,197.4	2,233.0	59,374.9	2,305,131.5
	Average hours ³	1.5	2.3	1.8	1.4	1.7	2.3
Income tax withholding only	No. of taxpayers	9,301	23,385	3,464	304	1,509	37,963
	Total hours ²	5,472.9	20,497.5	3,361.3	174.9	736.6	30,243.1
	Average hours ³	0.6	0.9	1.0	0.6	0.5	0.8
Income tax instalment only	No. of taxpayers	85	135,314	6,293	1,116	21,179	163,987
	Total hours ²	60.7	156,635.9	7,286.0	2,147.5	17,630.3	183,760.3
	Average hours ³	0.7	1.2	1.2	1.9	0.8	1.1
GST & income tax withholding	No. of taxpayers	38,165	391,981	42,045	748	2,888	475,827
	Total hours ²	75,291.9	1,172,782.4	110,816.0	1,351.6	8,242.4	1,368,484.2
	Average hours ³	2.0	3.0	2.6	1.8	2.9	2.9
GST & income tax instalment	No. of taxpayers	491	279,665	5,366	255	14,846	300,623
	Total hours ²	842.9	695,262.7	12,009.3	348.9	31,751.0	740,214.8
	Average hours ³	1.7	2.5	2.2	1.4	2.1	2.5
GST & FBT instalment	No. of taxpayers	827	693	940	212	n.a.	2,672
	Total hours ²	3,461.5	1,658.7	2,761.5	518.3	n.a.	8,400.0
	Average hours ³	4.2	2.4	2.9	2.4	n.a.	3.1
Income tax withholding & income tax instalment	No. of taxpayers	15	4,741	610	14	120	5,500
	Total hours ²	5.5	5,458.9	985.4	14.0	80.7	6,544.5
	Average hours ³	0.4	1.2	1.6	1.0	0.7	1.2

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Table 5: Cost of compliance

BAS submitted quarterly by market segment and role indicators - average time to complete form, 2007–08 income year¹

2007-08		Segment					
Combinations of roles ⁴		Not for profit or Government	Micro	Small and Medium	Large	Individual non-business	Total
Income tax withholding & FBT instalment	No. of taxpayers	55	162	685	153	n.a.	1,055
	Total hours ²	15.6	123.6	614.2	227.4	n.a.	980.7
	Average hours ³	0.3	0.8	0.9	1.5	n.a.	0.9
GST, income tax withholding & income tax instalment	No. of taxpayers	369	154,391	23,323	241	1,937	180,261
	Total hours ²	585.3	470,144.1	65,091.5	456.0	5,749.7	542,026.6
	Average hours ³	1.6	3.0	2.8	1.9	3.0	3.0
GST, income tax withholding & FBT instalment	No. of taxpayers	2,895	4,666	6,133	376	n.a.	14,070
	Total hours ²	8,113.8	11,189.4	16,490.4	728.1	n.a.	36,521.7
	Average hours ³	2.8	2.4	2.7	1.9	n.a.	2.6
GST, income tax instalment & FBT instalment	No. of taxpayers	7	368	617	70	n.a.	1,062
	Total hours ²	19.2	763.4	2,098.1	183.8	n.a.	3,064.5
	Average hours ³	2.7	2.1	3.4	2.6	n.a.	2.9
GST, income tax withholding, income tax instalment, FBT instalment	No. of taxpayers	73	4,043	6,821	274	2	11,213
	Total hours ²	145.6	10,536.0	19,770.0	582.6	1.5	31,035.6
	Average hours ³	2.0	2.6	2.9	2.1	0.8	2.8
Income tax instalment & FBT instalment	No. of taxpayers		43	70	87	n.a.	200
	Total hours ²		13.3	65.8	116.1	n.a.	195.2
	Average hours ³		0.3	0.9	1.3	n.a.	1.0
FBT instalment only	No. of taxpayers	144	211	765	1,521	n.a.	2,641
	Total hours ²	136.4	235.0	689.6	2,208.9	n.a.	3,269.9
	Average hours ³	0.9	1.1	0.9	1.5	n.a.	1.2
none	No. of taxpayers	8,085	324,663	15,911	3,832	39,258	391,749
	Total hours ²	3,221.0	117,575.1	6,880.6	2,162.1	12,068.8	141,907.6
	Average hours ³	0.4	0.4	0.4	0.6	0.3	0.4
Total		103,655	2,235,065	134,942	10,774	115,707	2,600,143
		163,650.4	4,800,967.0	288,439.2	13,473.5	135,635.8	5,402,165.8
		1.6	2.1	2.1	1.3	1.2	2.1

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Table 5: Cost of compliance

BAS submitted quarterly by market segment and role indicators - average time to complete form, 2006–07 income year¹

2006-07		Segment					
Combinations of roles ⁴		Not for profit or Government	Micro	Small and Medium	Large	Individual non-business	Total
No GST, income tax withholding, income tax instalment, FBT instalment	No. of taxpayers	2	49	118	22	n.a.	191
	Total hours ²	0.8	71.0	257.4	17.5	n.a.	346.6
	Average hours ³	0.4	1.4	2.2	0.8	n.a.	1.8
GST only	No. of taxpayers	42,860	879,527	20,236	1,522	50,629	994,774
	Total hours ²	65,176.8	2,080,400.8	38,462.3	2,267.7	90,284.4	2,276,591.9
	Average hours ³	1.5	2.4	1.9	1.5	1.8	2.3
Income tax withholding only	No. of taxpayers	9,197	29,429	3,661	323	1,586	44,196
	Total hours ²	5,272.3	22,889.2	3,172.2	195.9	779.8	32,309.4
	Average hours ³	0.6	0.8	0.9	0.6	0.5	0.7
Income tax instalment only	No. of taxpayers	85	137,912	6,136	1,088	24,101	169,322
	Total hours ²	79.3	169,394.0	7,120.7	1,949.3	21,829.3	200,372.6
	Average hours ³	0.9	1.2	1.2	1.8	0.9	1.2
GST & income tax withholding	No. of taxpayers	36,181	376,579	39,197	711	4,128	456,796
	Total hours ²	71,971.5	1,142,047.2	102,915.4	1,150.7	11,924.4	1,330,009.0
	Average hours ³	2.0	3.0	2.6	1.6	2.9	2.9
GST & income tax instalment	No. of taxpayers	477	276,057	5,129	234	22,880	304,777
	Total hours ²	796.3	696,043.1	11,199.5	426.9	50,887.2	759,353.0
	Average hours ³	1.7	2.5	2.2	1.8	2.2	2.5
GST & FBT instalment	No. of taxpayers	768	715	830	204	n.a.	2,517
	Total hours ²	3,222.8	1,755.1	2,699.1	523.9	n.a.	8,200.9
	Average hours ³	4.2	2.5	3.3	2.6	n.a.	3.3
Income tax withholding & income tax instalment	No. of taxpayers	6	4,807	624	20	180	5,637
	Total hours ²	6.2	5,412.1	1,051.9	38.3	226.6	6,735.0
	Average hours ³	1.0	1.1	1.7	1.9	1.3	1.2

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BAS submitted quarterly by market segment and role indicators - average time to complete form, 2006–07 income year¹

2006-07		Segment					
Combinations of roles ⁴		Not for profit or Government	Micro	Small and Medium	Large	Individual non-business	Total
Income tax withholding & FBT instalment	No. of taxpayers	45	172	637	176	n.a.	1,030
	Total hours ²	15.0	250.5	574.4	188.9	n.a.	1,028.8
	Average hours ³	0.3	1.5	0.9	1.1	n.a.	1.0
GST, income tax withholding & income tax instalment	No. of taxpayers	373	150,177	21,919	301	3,154	175,924
	Total hours ²	718.2	463,503.0	63,395.3	805.4	9,714.8	538,136.5
	Average hours ³	1.9	3.1	2.9	2.7	3.1	3.1
GST, income tax withholding & FBT instalment	No. of taxpayers	2,867	5,038	5,845	385	n.a.	14,135
	Total hours ²	8,021.1	12,881.9	16,596.2	913.0	n.a.	38,412.2
	Average hours ³	2.8	2.6	2.8	2.4	n.a.	2.7
GST, income tax instalment & FBT instalment	No. of taxpayers	7	350	522	68	n.a.	947
	Total hours ²	13.3	906.7	1,739.0	229.5	n.a.	2,888.4
	Average hours ³	1.9	2.6	3.3	3.4	n.a.	3.1
GST, income tax withholding, income tax instalment, FBT instalment	No. of taxpayers	64	4,224	6,489	294	n.a.	11,071
	Total hours ²	141.8	11,319.8	19,534.7	581.0	n.a.	31,577.3
	Average hours ³	2.2	2.7	3.0	2.0	n.a.	2.9
Income tax instalment & FBT instalment	No. of taxpayers	1	55	72	68	n.a.	196
	Total hours ²	1.0	21.3	101.8	84.6	n.a.	208.7
	Average hours ³	1.0	0.4	1.4	1.2	n.a.	1.1
FBT instalment only	No. of taxpayers	149	213	746	1,428	n.a.	2,536
	Total hours ²	70.0	90.9	502.1	1,543.2	n.a.	2,206.1
	Average hours ³	0.5	0.4	0.7	1.1	n.a.	0.9
none	No. of taxpayers	8,156	304,443	14,873	3,897	44,742	376,111
	Total hours ²	3,087.3	112,416.9	6,400.9	2,191.5	14,131.7	138,228.3
	Average hours ³	0.4	0.4	0.4	0.6	0.3	0.4
Total		101,238	2,169,747	127,034	10,741	151,400	2,560,160
		158,593.6	4,719,403.4	275,722.7	13,107.0	199,778.0	5,366,604.8
		1.6	2.2	2.2	1.2	1.3	2.1